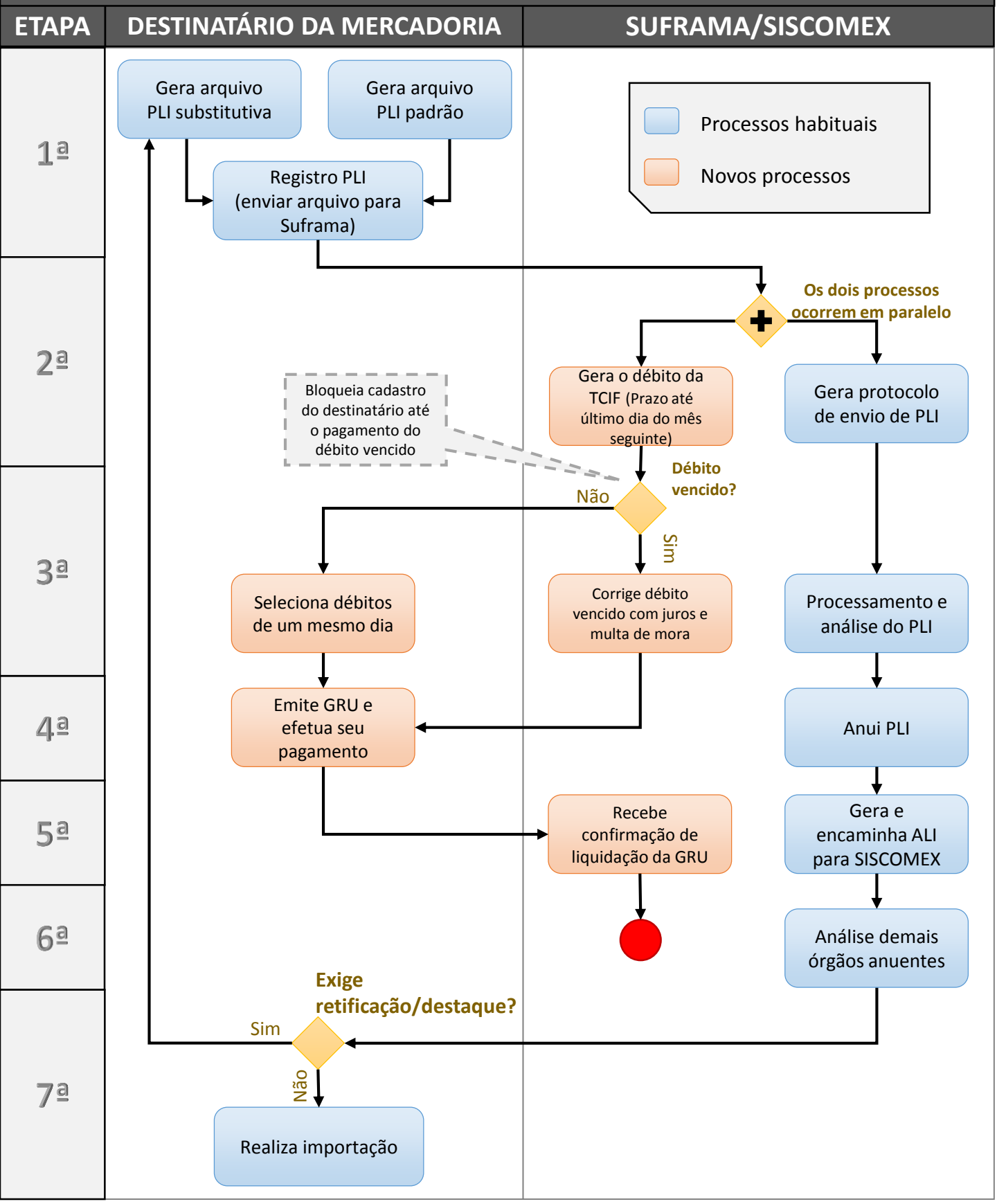FLUXO SIMPLIFICADO DE INTERNAMENTO DE MERCADORIA ESTRANGEIRA (TCIF)